

Instructions for Form FTB 3522

Limited Liability Company Tax Voucher

General Information

A Purpose

Form FTB 3522 is used to pay the annual limited liability company (LLC) tax of \$800 for taxable year 1999. LLCs should use this form if they:

- Are doing business in California,
- Have articles of organization accepted by the California Secretary of State (SOS), or
- Have a certificate of registration issued by the SOS.

B Who Must Pay the Annual LLC Tax?

Every LLC that is doing business in California or that has articles of organization accepted or a certificate of registration issued by the SOS **is subject to the annual LLC tax of \$800.** The tax must be paid for each taxable year until a certificate of cancellation of registration or of articles of organization is filed with the SOS.

C How to Complete Form FTB 3522

Enter all the information requested on this form. To ensure the timely and proper application of the payment to the LLC's account, enter the federal employer identification number (FEIN) and the SOS file number (assigned upon registration with the SOS).

D Where to Mail

Detach and mail the voucher portion along with the payment to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0631

E When to Pay the Annual LLC Tax

The annual LLC tax is due and payable **on or before the 15th day of the 4th month** after the **beginning** of the LLC's taxable year (fiscal year) or April 15, 1999 (calendar year). **Note:** The taxable year of an LLC that was not previously in existence begins when the LLC is organized, registered or begins doing business in California.

If the 15th day of the 4th month of an existing foreign LLC's taxable year has passed before the foreign LLC commences business in California or registers with the SOS, the annual LLC tax should be paid immediately after commencing business or registering with the SOS.

Example:

LLC1, a newly-formed calendar year taxpayer, organizes as an LLC in Delaware on June 1, 1999. LLC1 registers with the SOS on August 12, 1999, and begins doing business in California on August 13, 1999. Because LLC1's initial tax year began on June 1, 1999, the annual LLC tax is due September 15, 1999 (the 15th day of the 4th month of the short period taxable year). LLC1's short period (6/1/1999-12/31/1999) tax return is due April 15, 2000, and its annual tax payment with form FTB 3522 is also due April 15, 2000.

F Penalties and Interest

If the LLC fails to pay its total tax by the 15th day of the 4th month after the beginning of the taxable year (fiscal year) or April 15, 1999 (calendar year), a late payment penalty plus interest will be added to the tax due. The penalty and interest will be computed from the due date of the tax to the date of payment.

G Late Payment of Prior Year Annual LLC Tax

If a prior year LLC tax of \$800 was not paid on or before the 15th day of the 4th month after the beginning of the taxable year, the tax should be remitted as soon as possible, using the appropriate tax year form FTB 3522. **Do not** use any other form for payment of the tax. This will assure proper application of the payment to the LLC's account.

----- DETACH HERE -----

TAXABLE YEAR **1999** **Limited Liability Company Tax Voucher**

CALIFORNIA FORM

3522

For calendar year 1999 or fiscal year beginning month _____ day _____ year 1999, and ending month _____ day _____ year _____ .
Limited liability company name _____ Federal employer identification number (FEIN) _____

DBA/Attention _____ Secretary of State file number _____

Delivery address _____

City, town or post office _____ State _____ ZIP Code _____

Make the check or money order payable to "Franchise Tax Board." Write the FEIN and "FTB 3522 1999" on it. Mail this voucher and the check or money order to:
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0631

**DUE 15TH DAY
OF 4TH MONTH
OF TAXABLE YEAR.**

Amount of payment

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FTB 3522 1998